

TEUTECH HOLDING CO.
FINANCIAL INFORMATION (IN US \$)
FOR THE YEAR ENDED MARCH 31, 2026

TEUTECH HOLDING CO.
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YEAR ENDED MARCH 31, 2026

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Chartered
Professional
Accountants

COMPILATION ENGAGEMENT REPORT

To the Shareholder of: Teutech Holding Co.

On the basis of information provided by management, we have compiled the balance sheet of Teutech Holding Co. as at March 31, 2026 and the statement of loss and retained earnings for the year then ended, and the notes to the financial information, which describe the basis of accounting applied in the preparation of the compiled financial information and other explanatory information ("financial information").

Management is responsible for the accompanying financial information, including the accuracy and completeness of the underlying information used to compile it and the selection of the basis of accounting.

We performed this engagement in accordance with Canadian Standard on Related Services (CSRS) 4200, Compilation Engagements, which requires us to comply with relevant ethical requirements. Our responsibility is to assist management in the preparation of the financial information.

We did not perform an audit engagement or a review engagement, nor were we required to perform procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an audit opinion or a review conclusion, or provide any form of assurance on the financial information.

Readers are cautioned that the financial information may not be appropriate for their purposes.

Guelph, Ontario
May 15, 2026

Chartered Professional Accountants
Licensed Public Accountants

TEUTECH HOLDING CO.
BALANCE SHEET (IN US \$)
AS AT MARCH 31, 2026

	2026	2025
ASSETS		
CURRENT		
Receivable from related company	\$ <u>4,521,776</u>	\$ <u>4,530,210</u>
LIABILITIES		
CURRENT		
Accounts payable and accrued liabilities	\$ <u>10,689</u>	\$ <u>10,689</u>
SHAREHOLDER'S EQUITY		
SHARE CAPITAL		
Issued Capital		
100 Common shares	2,368,953	2,368,953
RETAINED EARNINGS	<u>2,142,134</u>	<u>2,150,568</u>
	<u>4,511,087</u>	<u>4,519,521</u>
	\$ <u>4,521,776</u>	\$ <u>4,530,210</u>

TEUTECH HOLDING CO.

STATEMENT OF LOSS AND RETAINED EARNINGS (IN US \$)

FOR THE YEAR ENDED MARCH 31, 2026

	2026	2025
REVENUE	\$ <u>0</u>	\$ <u>0</u>
SELLING, GENERAL AND ADMINISTRATIVE EXPENSES	<u>8,434</u>	<u>17,417</u>
LOSS BEFORE INCOME TAXES	(8,434)	(17,417)
PROVISION FOR INCOME TAXES	<u>0</u>	<u>101,564</u>
NET LOSS for the year	(8,434)	(118,981)
RETAINED EARNINGS, beginning of year	<u>2,150,568</u>	<u>2,269,549</u>
RETAINED EARNINGS, end of year	\$ <u><u>2,142,134</u></u>	\$ <u><u>2,150,568</u></u>

TEUTECH HOLDING CO.
NOTES TO THE FINANCIAL INFORMATION
FOR THE YEAR ENDED MARCH 31, 2026

1. NATURE OF BUSINESS

The company is incorporated under the provisions of the General Corporation Laws of the State of Delaware, U.S.A. and is primarily involved in being a holding company.

2. BASIS OF ACCOUNTING

The basis of accounting applied in the preparation of the balance sheet of Teutech Holding Co. as at March 31, 2026, and the income statement for the year then ended, is the historical cost basis and reflects cash transactions with the addition of:

- a) Accounts payable and accrued liabilities which are as at the reporting date
- b) Current income taxes payable are as at the reporting date
- c) Revenue is recognized in the period which the related expenditures occur